

Thursday, May 7, 1998

Daily Digest

HIGHLIGHTS

Senate passed Internal Revenue Service Restructuring and Reform Act.
The House passed H.R. 3694, Intelligence Authorization Act for FY 1999.

Senate

Chamber Action

Routine Proceedings, pages S4451–S4553

Measures Introduced: Fourteen bills and one resolution were introduced, as follows: S. 2040–2053, and S. Res. 225.

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Measures Reported: Reports were made as follows:

S. 2052, to authorize appropriations for fiscal year 1999 for intelligence and intelligence-related activities of the United States Government, the Community Management Account, and the Central Intelligence Retirement and Disability System. (S. Rept. No. 105–185)

S. 1525, to provide financial assistance for higher education to the dependents of Federal, State, and local public safety officers who are killed or permanently and totally disabled as the result of a traumatic injury sustained in the line of duty.

S. Con. Res. 75, honoring the sesquicentennial of Wisconsin statehood.

Pages S4527–28

Measures Passed:

IRS Reform: By a unanimous vote of 97 yeas (Vote No. 126), Senate passed H.R. 2676, to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, after agreeing to a committee amendment in the nature of a substitute, and taking action on amendments proposed thereto, as follows:

Pages S4452–60, S4462–87, S4489–S4521

Adopted:

Kerrey Amendment No. 2358, to require a study on the willful noncompliance with internal revenue laws by taxpayers to be conducted jointly by the Joint Committee on Taxation, Secretary of the Treasury, and the Commissioner of Internal Revenue.

Pages S4454–55

Kerrey Amendment No. 2359, to require the Inspector General for Tax Administration to report to

Congress on administrative and civil actions taken with respect to fair debt collection provisions.

Pages S4454–55

Kerrey Amendment No. 2361, to express the policy of Congress that the Internal Revenue Service should work cooperatively with the private sector to increase electronic filing.

Page S4460

Grassley Amendment No. 2362, to appoint a counsel in the Office of the Taxpayer Advocate to report directly to the National Taxpayer Advocate.

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Grassley Amendment No. 2363, to authorize the Secretary of the Treasury to provide a combined employment tax reporting demonstration project.

Page S4460

Craig Modified Amendment No. 2364, to require advance notification to taxpayers before disclosure of their income tax return information to state and local governments.

Pages S4464–66

Kerrey/Grassley Amendment No. 2368, to amend the provision regarding offset of past-due legally enforceable State income tax obligations against overpayments to apply to debts for which an administrative hearing has determined an amount of State income tax to be due.

Page S4468

Graham/D'Amato/Feinstein Amendment No. 2369, to clarify the actual knowledge standard of the innocent spouse provision.

Pages S4473–74

Roth (for Domenici/D'Amato/McCain) Amendment No. 2370, to require on all IRS telephone helplines an option for questions to be answered in Spanish.

Pages S4474–75

Roth (for Domenici) Amendment No. 2371, to require all IRS telephone helplines an option to talk to a live person in addition to hearing a recorded message.

Pages S4474–75

Bond/Moseley-Braun Amendment No. 2373, to improve electronic filing of tax and information returns.

Pages S4483–84

Gramm Amendment No. 2374, to expand the shift in burden of proof from income tax liability to all tax liabilities. **Pages S4484–85**

Gramm Amendment No. 2375, to prohibit Government officers and employees from requesting taxpayers to give up their rights to sue. **Page S4485**

Gramm Amendment No. 2376, to provide for the termination of employment of IRS employees for willful failure to file income tax returns or threatening an audit for retaliatory purposes. **Page S4486**

Roth (for Craig) Amendment No. 2377, to require disclosure to taxpayers concerning disclosure of their income tax return information to parties outside the Internal Revenue Service. **Pages S4486–87**

Roth (for Craig) Amendment No. 2378, to limit the disclosure and use of federal tax return information to the States for purposes necessary to administer State income tax laws. **Page S4487**

Grams Amendment No. 2379, to provide interest payment exemption for disaster victims in the Presidentially declared disaster areas. **Page S4506**

Dodd (for Moynihan) Amendment No. 2380, to provide effective dates which allow the Internal Revenue Service to implement changes to the tax code and to meet the year 2000 computer conversion deadline. **Pages S4510–12**

Collins/DeWine Amendment No. 2381, to modify the reporting requirements in connection with the education tax credit. **Pages S4514–17**

Roth Amendment No. 2382, to make certain technical corrections. **Pages S4517–18**

Roth (for Graham) Amendment No. 2383, to apply the interest netting provision to all Federal taxes and to open taxable periods occurring before the date of the enactment of this Act. **Pages S4518–19**

Roth (for Stevens) Amendment No. 2384, relating to State fish and wildlife permits. **Pages S4518–19**

Roth (for Bingaman) Amendment No. 2385, relating to the report on tax complexity and low-income taxpayer clinics. **Pages S4518–19**

Rejected:

By 42 yeas to 57 nays (Vote No. 122), Thompson/Sessions Amendment No. 2356, to strike the exemptions from criminal conflict laws for a IRS Oversight Board member from employee organization. **Pages S4452–54**

By 35 yeas to 64 nays (Vote No. 123), Faircloth Amendment No. 2360, to remove the union representative of the Internal Revenue Service employees from the Internal Revenue Service Oversight Board. **Pages S4455–59**

By 40 yeas to 59 nays (Vote No. 124), Mack Amendment No. 2372, to strike the Secretary of the

Treasury from the Internal Revenue Service Oversight Board. **Pages S4478–83**

Withdrawn:

Craig Amendment No. 2365, to limit the disclosure and use of federal tax return information to the States to purposes necessary to administer State income tax laws. **Pages S4464–66, S4487**

Craig Amendment No. 2366, to require disclosure to taxpayers concerning disclosure of their income tax return information to parties outside the Internal Revenue Service. **Pages S4464–66, S4487**

During consideration of this measure today, Senate also took the following action:

By 37 yeas to 60 nays (Vote No. 125), three-fifths of those Senators duly chosen and sworn not having voted in the affirmative, Senate failed to agree to a motion to waive the Congressional Budget Act with respect to consideration of Coverdell Amendment No. 2353, to prohibit the use of random audits. Subsequently, a point of order that the amendment was in violation of section 202 of the Congressional Budget Act was sustained, and the amendment thus fell. **Pages S4512–14, S4519**

Appointment:

U.S. Capitol Preservation Commission: The Chair, on behalf of the President pro tempore, pursuant to Public Law 10–696, appointed the following Senators as members of the United States Capitol Preservation Commission: Senators Gorton and Bennett. **Page S4553**

Messages From the House: **Page S4526**

Measures Referred: **Page S4526**

Measures Read First Time: **Page S4526**

Communications: **Pages S4526–27**

Executive Reports of Committees: **Page S4528**

Statements on Introduced Bills: **Pages S4528–41**

Additional Cosponsors: **Pages S4541–42**

Amendments Submitted: **Pages S4543–47**

Notices of Hearings: **Page S4547**

Authority for Committees: **Page S4547**

Additional Statements: **Pages S4547–53**

Record Votes: Five record votes were taken today. (Total—126) **Pages S4454, S4459, S4483, S4519–20**

Adjournment: Senate convened at 9:30 a.m., and adjourned at 7:46 p.m., until 9:30 a.m., on Friday, May 8, 1998. (For Senate's program, see the remarks of the Acting Majority Leader in today's Record on page S4553.)

Committee Meetings

(Committees not listed did not meet)

AGRICULTURAL TRADE

Committee on Agriculture, Nutrition, and Forestry: Committee concluded hearings to examine United States agricultural trade policy issues, focusing on the importance of trade to the American economy, and the Administration's preparations for renewed multilateral trade negotiations in agriculture, after receiving testimony from Daniel R. Glickman, Secretary of Agriculture; and Charlene Barshefsky, United States Trade Representative.

APPROPRIATIONS—NSF/OFFICE OF SCIENCE AND TECHNOLOGY/NATIONAL SCIENCE BOARD

Committee on Appropriations: Subcommittee on VA, HUD, and Independent Agencies concluded hearings on proposed budget estimates for fiscal year 1999, after receiving testimony in behalf of funds for their respective agencies from Neal F. Lane, Director, National Science Foundation; Kerri-Ann Jones, Acting Director, Office of Science and Technology Policy; and Richard N. Zare, Chairman, National Science Board.

APPROPRIATIONS—EXECUTIVE OFFICE

Committee on Appropriations: Subcommittee on Treasury, Postal Service, and General Government held hearings on proposed budget estimates for fiscal year 1999 for the Executive Office of the President, receiving testimony from Ada Louise Posey, Director, Office of Administration, Executive Office of the President; and C. Boyden Gray, Wilmer Cutler and Pickering, Washington, D.C., former White House Counsel to President Bush. Subcommittee will meet again on Thursday, May 14.

AUTHORIZATION—DEFENSE

Committee on Armed Services: Committee ordered favorably reported the following bills:

An original bill to authorize funds for fiscal year 1999 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year for the Armed Forces, and to authorize funds for fiscal year 1999 for intelligence related activities of the United States Government;

An original bill entitled "Department of Defense Authorization Act for Fiscal Year 1999";

An original bill entitled "Military Construction Act for Fiscal Year 1999"; and

An original bill entitled "Department of Energy National Security Act for Fiscal Year 1999".

HUD MANAGEMENT REFORM

Committee on Banking, Housing, and Urban Development: Subcommittee on Housing Opportunity and Community Development concluded hearings on issues relating to the implementation of the Department of Housing and Urban Development's "HUD 2020" Management Reform Plan, after receiving testimony from Andrew M. Cuomo, Secretary, and Susan Gaffney, Inspector General, both of the Department of Housing and Urban Development; and Judy A. England-Joseph, Director, Housing and Community Development Issues, Resources, Community, and Economic Development Division, General Accounting Office.

AIRCRAFT REPAIR STATIONS

Committee on Commerce, Science, and Transportation: Subcommittee on Aviation concluded hearings to examine the Federal Aviation Administration's oversight of repair stations that maintain and repair aircraft and aircraft components, and S. 1089, to restrict the use of foreign repair stations by United States airline companies, after receiving testimony from Senator Specter; Guy S. Gardner, Associate Administrator for Regulation and Certification, Federal Aviation Administration, Department of Transportation; Gerald L. Dillingham, Associate Director, Transportation Issues, Resources, Community, and Economic Development Division, General Accounting Office; Gilbert D. Mook, Federal Express Corporation, Don Fuqua, Aerospace Industries Association, and Edward Wytkind, Transportation Trades Department, AFL-CIO, all of Washington, D.C.; and William L. Scheri, International Association of Machinists and Aerospace Workers, Upper Marlboro, Maryland.

NATIONAL PARK SYSTEM

Committee on Energy and Natural Resources: Subcommittee on National Parks, Historic Preservation, and Recreation held hearings on S. 1693, to improve the ability of the National Park System to provide state-of-the-art protection and interpretation to NPS resources, focusing on Title VI, National Parks Resources Inventory and Management, Title VII, Designation of Tax Refunds and Contributions for the Benefit of the National Park System, Title VIII, National Park Foundation, and Title XI, relating to a study of the United States Park Police and Cooperative Management Agreements, receiving testimony from Denis P. Galvin, Deputy Director, National Park Service, Department of the Interior; William J. Chandler, National Parks and Conservation Association, Charles M. Clusen, Natural Resources Defense Council, on behalf of the Greater Yellowstone Coalition, and Jim Maddy, National Park Foundation, all of Washington, D.C.; Robert Koons, Grand Canyon